

Lindsey M. Stepp
Commissioner

Carolynn J. Lear
Assistant Commissioner

State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY
DIVISION
James P. Gerry
Director

Samuel T. Greene
Assistant Director

December 19, 2019

Town of Hampton Falls
ATTN: Board of Selectmen
1 Drinkwater Road
Hampton Falls, NH 03844-

RE: 2018 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Hampton Falls's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Hampton Falls achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Hampton Falls is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, C. 1a. Credits. One sample had an applicant listed under a trust with no PA-33 form on file. One sample had been granted a credit without an endorsement by the Board of Selectmen.

ASB III, C.2 and C.3. Religious, Educational, and Charitable Exemptions. Only 3 of the 20 samples had a properly filed A-9 form. None of the 17 samples that needed an A-12 form had one on file.

Attached please find the Department's worksheets indicating areas that should be addressed.

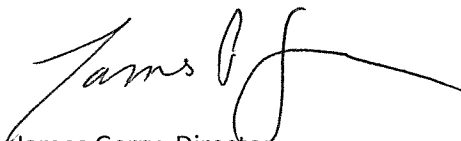
Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

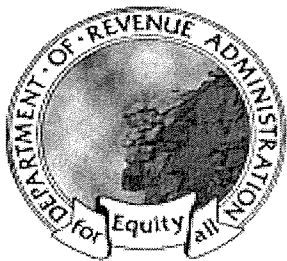
If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James Gerry", with a long horizontal flourish extending to the right.

James Gerry, Director
Municipal and Property Division

cc: Assessing Standards Board
File



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

CREDITS COVER SHEET APRIL 1, 2018

ASB III, C. 1.a

Name of Municipality:	Hampton Falls
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Total Parcels Sampled	27
Unacceptable Samples	2
Acceptable Samples	25
Percent of Acceptable Samples (Minimum 95%)	92.6%

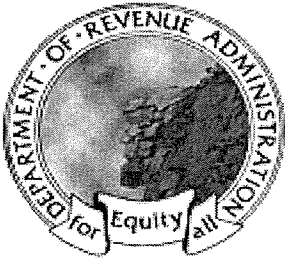
Municipality of Hampton Falls In the Category of CREDITS:

Met Standard	<input type="checkbox"/>
Did Not Meet Standard	<input checked="" type="checkbox"/>

Comments:

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DRA Appraiser Signature:	Charles Reese	Date:	2/26/19
DRA Supervisor Initials:	AD	Date:	12/16/19



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

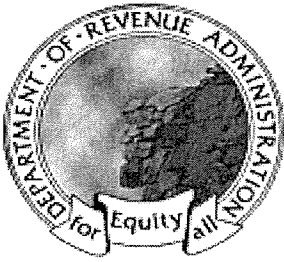
CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

Name of Municipality: Hampton Falls

Date of Review: 2/26/2019

Sample Number	Parcel ID	Credit Type	<u>Application</u> <u>Timely filed,</u> <u>completed,</u> <u>and signed by</u> <u>the applicant.</u>	<u>Application</u> <u>Approved by</u> <u>the Assessor</u> <u>(s)</u>	<u>If applicant is</u> <u>listed under a</u> <u>trust, is a PA-</u> <u>33 Form filed</u>	<u>Year</u> <u>Last Review</u>	<u>Results</u>
1	1-101-	Veteran's	Yes	Yes	N/A	2017	Met Standard
2	1-102-	Veteran's	Yes	Yes	No	2017	Did Not Meet Standard
3	1-103-	Veteran's	Yes	Yes	N/A	2017	Met Standard
4	1-24-	Veteran's	Yes	Yes	Yes	2017	Met Standard
5	1-42-	Veteran's	Yes	No	N/A	2018	Did Not Meet Standard
6	1-45-	Veteran's	Yes	Yes	N/A	2017	Met Standard
7	1-64-	Veteran's	Yes	Yes	N/A	2017	Met Standard
8	2-23-1	Veteran's	Yes	Yes	Yes	2017	Met Standard
9	2-28-	Veteran's	Yes	Yes	Yes	2017	Met Standard
10	2-4-20	Veteran's	Yes	Yes	N/A	2017	Met Standard
11	2-4-23	Veteran's	Yes	Yes	N/A	2017	Met Standard
12	2-61-2	Veteran's	Yes	Yes	N/A	2017	Met Standard
13	4-34-2	Veteran's	Yes	Yes	N/A	2017	Met Standard
14	4-46-8	Veteran's	Yes	Yes	N/A	2018	Met Standard
15	4-52-4	Veteran's	Yes	Yes	Yes	2017	Met Standard
16	5-46-	Veteran's	Yes	Yes	Yes	2017	Met Standard
17	5-50-	Veteran's	Yes	Yes	N/A	2017	Met Standard
18	5-51-4	Veteran's	Yes	Yes	N/A	2017	Met Standard
19	5-55-	Veteran's	Yes	Yes	N/A	2017	Met Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

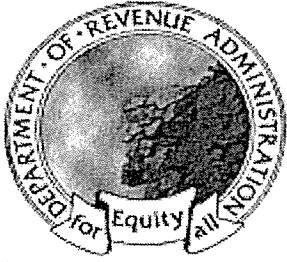
Name of Municipality:	Hampton Falls	Date of Review:	2/26/2019
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Sample Number	Parcel ID	Credit Type	<u>Application Timely filed, completed, and signed by the applicant.</u>	<u>Application Approved by the Assessor (s)</u>	<u>If applicant is listed under a trust, is a PA-33 Form filed</u>	<u>Year Last Review</u>	<u>Results</u>
20	6-33-	Veteran's	Yes	Yes	Yes	2017	Met Standard
21	6-50-	Veteran's	Yes	Yes	Yes	2017	Met Standard
22	6-64-3	Surviving Spouse	Yes	Yes	N/A	2017	Met Standard
23	7-62-	Surviving Spouse	Yes	Yes	Yes	2017	Met Standard
24	8-77-1	Surviving Spouse	Yes	Yes	N/A	2018	Met Standard
25	8-83-2	Veteran's	Yes	Yes	Yes	2017	Met Standard
26	8-84-11	Veteran's	Yes	Yes	N/A	2017	Met Standard
27	8-85-	Veteran's	Yes	Yes	N/A	2017	Met Standard

Comments:

Sample #2 should have PA-33 on file. Sample #5 needs BOS Signature on PA-29.

DRA Appraiser Signature:	Charles Reese	Date:	2/26/2019
DRA Supervisor Initials:	AD	Date:	12/16/17



**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION**

**RELIGIOUS, EDUCATIONAL, AND CHARITABLE
EXEMPTIONS COVER SHEET APRIL 1, 2018**

ASB III, C. 2. and 3.

Name of Municipality:

Hampton Falls

	<u>C2</u>	<u>C3</u>
Total Sample Size	20	17
Unacceptable Samples	17	17
Acceptable Samples	3	0
Percent of Acceptable Samples (Minimum 95%)	15.0%	0.0%

C2 = All religious, educational, and charitable exemptions should have on file a current BTLA Form A-9, List of Real Estate on which Exemption is Claimed as described in TAX 401.01 (b)

C3 = All charitable exemptions should have on file a current BTLA Form A-12 Charitable Organization Financial Statement, as described in TAX 401.01 (c).

Municipality of Hampton Falls **In the Category of REL., EDUC., CHAR. EXEMPTIONS**

	<u>C2</u>	<u>C3</u>
Met Standard		
Did Not Meet Standard	X	X

Comments:

DRA Appraiser Signature:

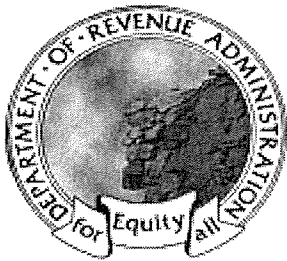
Charles Reese

Date: 1/1/19

DRA Supervisor Initials:

AD

Date: 12/16/19



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

RELIGIOUS, EDUCATIONAL, and CHARITABLE EXEMPTIONS as of APRIL 1, 2018

ASB III, C. 2 and 3.

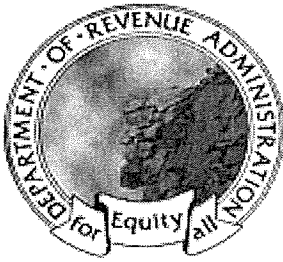
Name of Municipality: Hampton Falls

Date of Review:

1/1/2019

RSA 72 :23 III, IV, V and VI

Sample Number	Parcel ID:	Religious	Educational	Charitable		Annually reviewed per RSA 74:2	Results
		A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 III	A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 IV	A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 V	A BTLA Form A-12 filed before June 1, per RSA 72:23 VI		
1	2-117--			No	No	No	Did Not Meet Standard
2	2-132--			No	No	No	Did Not Meet Standard
3	2-46--	Yes				Yes	Met Standard
4	2-93--			No	No	No	Did Not Meet Standard
5	2-97--			No	No	No	Did Not Meet Standard
6	2-99--			No	No	No	Did Not Meet Standard
7	3-113--			No	No	No	Did Not Meet Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

RELIGIOUS, EDUCATIONAL, and CHARITABLE EXEMPTIONS as of APRIL 1, 2018

ASB III, C. 2 and 3.

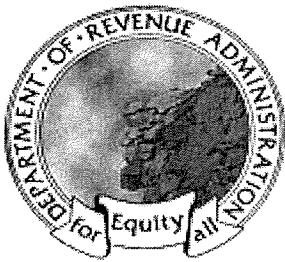
Name of Municipality: Hampton Falls

Date of Review:

1/1/2019

RSA 72 :23 III, IV, V and VI

<u>Sample Number</u>	<u>Parcel ID:</u>	Religious	Educational	Charitable		<u>Annually reviewed per RSA 74:2</u>	<u>Results</u>
		<u>A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 III</u>	<u>A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 IV</u>	<u>A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 V</u>	<u>A BTLA Form A- 12 filed before June 1, per RSA 72:23 VI</u>		
8	3-115--			No	No	No	Did Not Meet Standard
9	3-125--			No	No	No	Did Not Meet Standard
10	3-133--			No	No	No	Did Not Meet Standard
11	3-150--			No	No	No	Did Not Meet Standard
12	3-23--			No	No	No	Did Not Meet Standard
13	3-30--			No	No	No	Did Not Meet Standard
14	3-36--			No	No	No	Did Not Meet Standard
15	3-37--			No	No	No	Did Not Meet Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

RELIGIOUS, EDUCATIONAL, and CHARITABLE EXEMPTIONS as of APRIL 1, 2018

ASB III, C. 2 and 3.

Name of Municipality: Hampton Falls

Date of Review:

1/1/2019

RSA 72 :23 III, IV, V and VI

Sample Number	Parcel ID:	Religious	Educational	Charitable		Annually reviewed per RSA 74:2	Results
		A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 III	A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 IV	A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 V	A BTLA Form A-12 filed before June 1, per RSA 72:23 VI		
16	3-38--			No	No	No	Did Not Meet Standard
17	3-40--			No	No	No	Did Not Meet Standard
18	3-47--			No	No	No	Did Not Meet Standard
19	8-39--	Yes				Yes	Met Standard
20	8-40--	Yes				Yes	Met Standard

Comments:

All samples aside from #3, 19, & 20 do not have a properly filed A-9 or A-12.

DRA Appraiser Signature:

Charles Reese

Date:

1/1/2019

DRA Supervisor Initials

AD

Date:

12/16/19